

Message Text

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ACTION ARA-14

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TO SECSTATE WASHDC 6994
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AMEMBASSY SAN JOSE
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GUATEMALA ALSO FOR ROCAP

E.O. 11652: NA
TAGS: ECIN, ECON, EFIN, BEXP, NU
SUBJECT: REVIEW BY GON OF FISCAL INCENTIVES TO INDUSTRY

REF: (A) MANAGUA 2859; (B) MANAGUA 2757

SUMMARY: THE GON INTRODUCED TO CONGRESS A MEASURE WICH WOULD ALLOW
THE REEXAMINATION OF INCOME TAX EXEMPTIONS GRANTED TO NICARAGUAN FIRMS

UNDER THE CENTRAL AMERICAN AGREEMENT OF FISCAL INCENTIVES TO IN-
DUSTRIAL DEVELOPMENT. THE LAW WOULD DISCONTINUE THE TAX EMEMPTION
TO THOSE FIRMS WHO HAD NOT PAID INCOME TAXES IN MORE THAN TEN YEARS
AND WHO HAD NOT REINVESTED THEIR PROFITS. LOCAL REACTION TO THE LAW
HAS BEEN STRONG IN BOTH THE PRESS AND IN PRIVATE BUSINESS CIRCLES.
MOST PRIVATE BUSINESSMEN AND BUSINESS GROUPS SAY THAT THE LAW WILL
DESTROY CONFIDENCE BETWEEN GOVERNMENT AND BUSINESS AND THAT THE
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ECONOMY CAN ILL AFOORD A RECESSIONARY MEASURE AT THIS TIME. DESPITE
ITS SEVERE FINANCIAL PROBLEMS, THE GON CLAIMS THAT THE LAW IS DE-
SIGNED TO STIMULATE INVESTMENT AND NOT TO COLLECT REVENUES. EMBASSY
FEELS MEASURE COULD BE A VALUALE PART OF A LARGER TAX REFORM PROGRAM
WHICH MAY HAVE TO BE UNDERTAKEN BY THE GON. MEASURE IS NOT EXPECTED
TO AFFECT NICARAGUA'S PARTICIPATION IN THE CENTRAL AMERICAN COMMON
MARKET IN ANY SIGNIFICANT MANNER AND WAS PASSED BY CONGRESS ON JUNE

28. END SUMMARY

1. IN A JUNE 19 PRESS CONFERENCE, PRESIDENT SOMOZA SAID THAT HE IS NOT CONTENT WITH THE SITUATION OF NICARAGUA VIS-A-VIS THE CENTRAL AMERICAN COMMON MARKET (CACM) AND HE INDICATED THAT THE GON WOULD REVIEW COMPLETELY THE BENEFITS THAT NICARAGUA DERIVES FROM THE CACM AND, SPECIFICALLY, THE BENEFITS AWARDED TO NICARAGUA INDUSTRIES UNDER THE CENTRAL AMERICAN AGREEMENT ON FISCAL INCENTIVES TO INDUSTRIAL DEVELOPMENT.

2. IN THE DAYS FOLLOWING THE PRESS CONFERENCE, THE NICARAGUAN CHAMBER OF INDUSTRIES (CADIN), THE SINGLE MOST POWERFUL NICARAGUAN COMMERCIAL

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INDUSTRIAL GROUP, MET WITH MINISTER OF ECONOMY ROGER BLANDON, AND WITH ING. LUIS PALLAIS DEBAYLE, VICE PRESIDENT OF THE CHAMBER OF DEPUTIES AND THE LIBERAL PARTY'S WHIP IN THE CONGRESS. PRESS COVERAGE OF SOMOZA'S SPEECH AND ENSUING MEETINGS BETWEEN CADIN AND BLANDON AND PALLAIS DEBAYLE HAS BEEN EXTENSIVE (AND PROBABLY PARTIALLY INACCURATE). BLANDON REPORTEDLY SAID THAT BEFORE JUNE 30 THE GON WOULD INTRODUCE TO CONGRESS A LAW WHICH WOULD PARTIALLY CANCEL THE FISCAL INCENTIVES AWARDED TO INDUSTRIES UNDER THE CACM CLASSIFICATION SYSTEM. PALLAIS DEBAYLE WAS REPORTED AS STATING THAT THE PROPOSED FISCAL INCENTIVE REVIEW WOULD NOT ABOLISH THE INCENTIVES BUT RATHER TERMINATE THE PRACTICE OF RENEWING THE INCENTIVES FOR INDUSTRIES THAT DO NOT REINVEST THEIR PROFITS IN PROJECTS GENERATING NEW EMPLOYMENT OR FOREIGN EXCHANGE. ONLY THE PROFITS OF THE LIMITED OFFICIAL USE

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FIRMS WOULD BE AFFECTED, HE ADDED, AND THE MEASURE WOULD NOT AFFECT PRICES WHICH DETERMINE THE COMPETITIVE POSITION OF NICARAGUA IN THE CACM. HE ALSO SAID THAT THE PROPOSED MEASURE HAS THE SUPPORT OF KNOWLEDGEABLE PEOPLE, THAT IT WOULD SLOW DOWN THE PROCESS BY WHICH THE RICH ACCUMULATE CAPITAL WHILE DENYING WELFARE TO THE POOR, AND THAT THE MEASURE IS OF GREAT POPULAR SIGNIFICANCE FOR THE NICARAGUAN PEOPLE.

3. THE REACTIONS OF VARIOUS MEMBERS AND REPRESENTATIVES OF CADIN HAVE BEEN REPORTED AS WELL. BENJAMIN GALLO, THE PRESIDENT OF CADIN, TOLD JOURNALISTS THAT THE EFFECT WOULD BE PRACTICALLY A WITHDRAWAL OF NICARAGUA FROM THE CACM; OTHER CADIN REPRESENTATIVES REPORTEDLY SAID THAT THE MEASURES WOULD BE A DISASTER FOR NICARAGUAN INDUSTRY, LA PRENSA, THE ANTI-GON NEWSPAPER, OPINED THAT BUSINESSMEN FEEL THAT WHAT SOMOZA WANTS IS TO OBTAIN MONEY FOR HIS MISMANAGED GOVERNMENT THAT IS NOW BANKRUPT DUE TO FISCAL CHAOS, OVERSPENDING, AND INCOMPETENT HANDLING OF FUNDS BELONGING TO THE NICARAGUAN PEOPLE.

4. ON JUNE 27, COMOFF CALLED ON JAIME FERNANDEZ, VICE MINISTER OF ECONOMY CONCERNING THE FISCAL INCENTIVES BILL WHICH WAS SUBSEQUENTLY PASSED BY CONGRESS ON JUNE 28.

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5. FERNANDEZ INDICATED THAT THE LAW HAS TWO MAJOR ARTICLES, BOTH OF WHICH DEAL EXCLUSIVELY WITH INCOME TAX CONCESSIONS GRANTED TO FIRMS UNDER THE CACM AGREEMENT AND OT WITH CONCESSIONS GRANTED TO THESE FIRMS FOR THE IMPORTATION OF MACHINERY AND RAW MATERIALS, ETC.

6. THE FIRST ARTICLE WOULD ALLOW A REVIEW OF ALL FIRMS GRANTED INCOME TAX CONCESSIONS AND WOULD AUTHORIZE THE ELIMINATION OF THE CONCESSIONS TO THOSE FIRMS WHO HAD NOT PAID INCOME TAXES AND WHO HAD NOT MADE ANY REINVESTMENT OF THEIR PROFITS WITHIN THE LAST TEN YEARS. HE INDICATED THAT A COMPLICATED LEGAL HISTORY OF INTERLOCKING NICARAGUAN NATIONAL LAWS, GON CONCESSIONS TO INDUSTRY, AND MEASURES STIPULATED IN THE CACM AGREEMENT, HAS CREATED A SITUATION IN WHICH SOME FIRMS HAVE NOT PAID ANY INCOME TAXES FOR THE LAST TWENTY YEARS, NOR HAVE THEY REINVESTED THEIR PROFITS IN NICARAGUA.

7. THE SECOND ARTICLE OF THE PROPOSED LAW WOULD ALLOW THE GON TO REVIEW INCOME TAX CONCESSIONS GRANTED UNDER THE CACM AGREEMENT TO FIRMS SOLELY ON THE BASIS OF PROPOSED INVESTMENT PROJECTS. IF THE
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FIRMS COULD INDICATE THAT THEY HAD, INDEED, MADE THE PROPOSED INVESTMENT, THEN THBZ WOULD RETAIN THEIR FISCAL CONCESSIONS. IF THEY HAD NOT MADE THE INVESTMENTS, THEN THEY WOULD LOSE THE RIGHT TO THE CONCESSIONS.

8. NEW FIRMS AWARDED CONCESSIONS FOR THE FIRST TIME AFTER THE SIGNING OF THE CACM FISCAL INCENTIVES AGREEMENT IN 1969 WOULD NOT BE AFFECTED BY THE PROPOSED LAW.

9. FERNANDEZ SAID THAT THE LAW WOULD AFFECT APPROXIMATELY 120 INDUSTRIES IN NICARAGUA. THE EXPECTED AMOUNT OF TAXABLE PROFITS WOULD EQUAL APPROXIMATELY 200 MILLION CORDOBAS (US\$28.6 MILLION). HOWEVER, THE GON EXPECTS TO COLLECT ONLY 50 TO 70 MILLION CORDOBAS AS THE REMAINDER OF THE TAXABLE INCOME IS EXPECTED TO BE REINVESTED BY THE FIRMS AND THEREFORE BE EXEMPT FROM TAXES. FERNANDEZ INDICATED THAT THAT SPIRIT BEHIND THE LAW IS ONE OF INVESTMENT STIMULATION, NOT REVENUE COLLECTION. THE GON IS ATTEMPTING TO CREATE AN INCENTIVE FOR REINVESTMENT, AND IF AN INDIVIDUAL FIRM DOES NOT REINVEST ITS PROFITS, THEN THE GON WILL TAX ITS INCOME AND USE THE TAXES FOR INVESTMENT STIMULATION IN OTHER SECTORS OF THE ECONOMY. THIS MEASURE SHOULD IN NO WAY EFFECT NICARAGUA'S STANDING IN THE CACM, HE STATED.

10. COMOFF ALSO CALLED ON ROBERTO SOLORZANO MARIN, EXECUTIVE DIRECTOR OF CADIN. HE INDICATED THAT CADIN IS NOT ARGUING WHETHER INDUSTRIES SHOULD PAY INCOME TAXES OR NOT, BUT RATHER IS STRESSING THAT CONFIDENCE BETWEEN THE GOVERNMENT AND THE PRIVATE SECTOR IS A BASIC ELEMENT FOR A FAVORABLE INVESTMENT CLIMATE. A GOVERNMENT THAT CAPRICIOUSLY GIVES AND TAKES AWAY LEGAL CONCESSIONS DOES NOT PROMOTE STABLE INDUSTRIAL DEVELOPMENT.

11. NICARAGUA HAS POLITICAL PROBLEMS, SOLORZANO NOTED, AND A COMPLICATED ECONOMIC SITUATION. SALARIES TO WORKERS ARE NOT RISING FAST ENOUGH TO KEEP UP WITH INFLATION, CONSUMER BUYING POWER IS DECREASING, LIMITED OFFICIAL USE

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AND RETAIL SALES ARE FALLING. MERCHANTS AND INDUSTRIES ALIKE ARE HAVING COLLECTION PROBLEMS, AND THERE IS A LIQUIDITY CRISIS IN THE BANKING SECTOR. ANY NEW TAXES WOULD HAVE A RECESSIONARY EFFECT, HE FEELS, AND THE ULTIMATE ECONOMIC EFFECT WILL BE A WEAKENING OF NICARAGUA'S POSITION IN THE CACM.

12. SOLORZANO ADMITTED THAT WEALTHY NICARAGUANS HAVE AN IMAGE PROBLEM, THAT THEY GIVE THE IMPRESSION OF NOT WANTING TO PAY TAXES. THEREFORE, CADIN'S STRATEGIC APPROACH TO THE PASSING OF THE NEW LAW WILL BE LOW KEY, AT LEAST IN PUBLIC. ALTHOUGH CADIN WILL FORMALLY OPPOSE THE PASSAGE OF THE PROPOSED LAW, SOLORZANO INDICATED THAT HE

HAS NO DOUBTS THAT IT WILL BE APPROVED. CADIN REPRESENTATIVES PLAN TO TALK WITH SOMOZA, TO TRY TO IMPROVE THE LEVEL OF CONFIDENCE BETWEEN

THE GON AND PRIVATE INDUSTRY. SOLORZANO'S MAIN CONCERN APPEARED TO BE TO ENSURE THAT CADIN HAS A VOICE IN FORMULATING THE IMPLEMENTATION OF THIS AND ANY FUTURE LEGAL MEASURES CONCERNING INDUSTRY. HE INDICATED THAT CADIN AND THE PRIVATE SECTOR WANT AN EQUITABLE, STABLE TAX SYSTEM, THAT THEY ARE NOT COMPLETELY CONSUMED BY SELF-INTEREST, AND THAT THEY WANT WHAT IS BEST FOR NICARAGUA.

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13. IN A FULL PAGE ADVERTISEMENT IN LA PRENSA ON JUNE 27, THE INSTITUTO NICARAGUENSE DE DESARROLLO (INDE), THE PRIVATE SECTOR SOCIAL DEVELOPMENT INSTITUTE, TOOK AN APPROACH SIMILAR TO THAT OF CADIN REGARDING THE PROPOSED TAX REFORM. THE ADVERTISEMENT MADE THE FOLLOWING POINTS: THE COLLECTION OF TAXES IS NECESSARY FOR THE PURSUIT OF A DYNAMIC PROCESS OF SOCIO-ECONOMIC DEVELOPMENT; THE CURRENT BUDGETARY PROBLEMS OF THE GON ARE THE RESULTS OF INADEQUATE PLANNING; THE GON HAS TAKEN NO CORRECTIVE ACTION TOWARD IMPROVING ITS MANAGEMENT OF PUBLIC FUNDS AND HAS NOT EVEN PUBLISHED THE CAUSES OF THE BUDGETARY PROBLEMS; INVESTORS NEED A STABLE ECONOMIC CLIMATE, AND THE THREAT, OVER THE LAST TEN YEARS, OF INCREASED TAXES HAS DECREASED INVESTMENT AND INCREASED UNEMPLOYMENT. INDE RECOMMENDED THAT

THE GON PUT PUBLIC FUNDS TO USE IN SPHERES WHICH BENEFIT THE NICARAGUAN PEOPLE, NOT JUST IN DEFENSE AND INTERNAL SECURITY MEASURES THAT TAXES BE COLLECTED FROM ALL NICARAGUANS, INCLUDING LIMITED OFFICIAL USE

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THOSE WITH POLITICAL CONNECTIONS; AND THAT THE GON INVESTIGATE THE MANAGEMENT OF STATE FUNDS, ESTABLISH AND MAINTAIN STRICT CONTROLS OVER THE FUNDS AND TAKE LEGAL ACTION WHEN THE FUNDS ARE IMPROPERLY USED.

14. THIS ISSUE OF CORPORATE INCOME TAXES HAS TOUCHED A NERVE IN THE PRIVATE SECTOR, AMONG INDIVIDUALS OF ALL POLITICAL PERSUASIONS. THE PRESIDENT OF ONE OF NICARAGUA'S LARGEST PRIVATE COMMERCIAL BANKS COMMENTED TO EMBOFF THAT THE LEVEL OF CONFIDENCE BETWEEN BUSINESS AND GOVERNMENT IS BEING STRAINED, AND THAT THE "PSYCHOLOGY OF INVESTMENT" WILL SUFFER. A FORMER VICE MINISTER OF ECONOMY FOR ECONOMIC INTEGRATION SAID THAT THE MEASURE WILL CREATE MORE UNEMPLOYMENT, MORE INFLATION, AND A GREATER CHANCE OF CIVIL WAR. THE AMCIT GENERAL MANGER OF AN AMRICAN COMMERCIAL BANK COMMENTED THAT A REEVALUATION OF THE TAXES PAID ON CORPORATE PROFITS IS LONG OVERDUE. HE NOTED THAT THERE ARE NICARAGUAN FIRMS WHICH EARN BETWEEN 20 PERCENT AND 25 PERCENT RETURN ON CAPITAL AND PAY NO TAXES.

15. SEPTTEL WILL BE SENT CONCERNING OTHER PROPOSED TAX MEASURES HINTED AT BY SOMOZA.

COMMENT: BOTH THE GON AND THE PRIVATE SECTOR INDICATE THAT THEIR FORMULATION OF AND REACTION TO THE PROPOSED LAW IS NOT BASED ON SELF-INTEREST AND THAT THEIR ULTIMATE CONCERN IS THE WELFARE OF THE NICARAGUAN PEOPLE AND A HEALTHY ECONOMIC ENVIRONMENT. HOWEVER, THE GON IS FACING SERIOUS FINANCIAL PROBLEMS, ESPECIALLY IN RELATION TO CURRENT AND PREDICTED BUDGET DEFICITS AND THE EVER-INCREASING LEVEL OF THE PUBLIC EXTERNAL DEBT. PRIVATE INDUSTRY IS, OF COURSE, RELUCTANT TO SURRENDER ANY OF ITS CORPORATE PROFITS OR TAX PRIVILEGES, ESPECIALLY TO A GOVERNMENT WHICH MANY INDUSTRIALISTS HAVE OPENLY OPPOSED.

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THE ECONOMIC PROBLEMS WHICH NICARAGUA HAS EXPERIENCED OVER THE PAST YEAR HAVE NOT BEEN CAUSED SOLELY BY THE INTERACTION OF POLITICAL AND ECONOMIC UNCERTAINTY. BASIC STRUCTURAL PROBLEMS HAVE CONTRIBUTED TO THE CURRENT SITUATION AND THE TAX SYSTEM IS ONE AREA WHICH IMPARTIAL OBSERVERS HAVE CITED AS NEEDING REFORM. INTERNATIONAL MONETARY

FUND OFFICIALS RECENTLY VISITED MANAGUA TO INVESTIGATE NICARAGUA'S APPLICATION FOR A STAND-BY LOAN AGREEMENT (REFTEL B). EMBASSY SOURCES INDICATED THAT THE ISSUE AND THE NEED OF DEVELOPING NEW REVENUE MEASURES WAS FOCUSED UPON AND THAT THE GROUP RECOMMENDED THAT NEW MEASURES BE IMPLEMENTED. THE PROPOSED REEVALUATION OF FISCAL INCENTIVES TO INDUSTRY, IF UNDERTAKEN IN AN EQUITABLE AND REASONABLE MANNER, COULD BE A VALUABLE PART OF A LARGER TAX REFORM PACKAGE WHICH MAY HAVE TO BE UNDERTAKEN BY THE GON.
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